

July 4, 2009

Judge Robert D. Drain
United States Bankruptcy Court
One Bowling Green
New York, NY 10004-1408
Courtroom: 610

Reference case # 05-44481

Dear Judge Drain:

I am a former Delphi salaried employee, who spent 24 years working as a General Motors employee in their Research Laboratories before being transferred to Delphi (Delco Moraine at the time). I retired from Delphi in 2001 and am happily retired in Dayton, Ohio. I have been enjoying the life provided for me and my wife by the Delphi pension that is based largely on my service with General Motors.

The current Delphi Reorganization Plan certainly does not do justice to me and many other retired salaried employees who spent much, if not most of their career with GM. This is reason enough for me to strongly object to the recently filed Delphi Modified Plan of Reorganization. You are well acquainted with the many other reasons.

I ask the court to please not accept this modified plan, but to send Delphi and its partners- GM, the US Treasury, Platinum and the UAW, back to restructure a deal that is equitable to the "Non-UAW" retirees, salaried retirees, and the creditors. I believe that is the only responsible action of the court.

Best Regards,

A handwritten signature in black ink, appearing to read "David C. Sheridan", with a long horizontal flourish extending to the right.

David C. Sheridan